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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
\+ W.P.(C) 1221/2024

REEMA JAIN ..... Petitioner
Through: Petitioner in person.

versus

SALES TAX OFFICER CLASS II/ AVATO WARD 60 ZONE 4 ..... Respondent
Through: Mr. Rajeev Aggarwal, ASC.

CORAM:
HON'BLE MR. JUSTICE SANJEEV SACHDEVA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

O R D E R

% **29.01.2024**

CM APPL. 5113/2024 (Exemption)

1. Allowed, subject to all just exceptions.

2. Application stands disposed of.

W.P.(C) 1221/2024 & CM APPL. 5114/2024 (for ex parte ad-interim directions)

3. Petitioner impugns the Show Cause Notice dated 25.06.2023.

4. Petitioner who appears in person submits that Show Cause Notice is infact not a Show Cause Notice and an incomplete document has been furnished to the petitioner as a Show Cause Notice.

5. She further submits that what was uploaded was only the form GST DRC-01 which is a summary attached to a Show Cause Notice in terms of Section 73 of the Central Goods and Services Act, 2017 ["CGST Act"].

6. She further submits that the alleged Show Cause Notice was also issued beyond time and there could not have been any extension in terms of Section 168(A) of the Act because there was no "*force majure*" condition as stipulated by explanation thereto. She further contends that though a

Document Identification Number ["DIN"] was mentioned in the Show Cause Notice, however, the said DIN number was not verifiable and the petitioner attempted to verify the documents twice and in both instances, the response was "invalid DIN number".

7. She further contends that Show Cause Notice was uploaded as "other notices and documents" on the portal and not under the category of 'Show Cause Notice'.

8. Learned counsel for the respondent who appears on an advance notice submits that Show Cause Notice has already been adjudicated upon and an order dated 29.12.2023 has been passed creating a demand on the petitioner.

9. He further submits that since Show Cause Notice has already been adjudicated remedy of the petitioner, if any, is to impugn the order dated 29.12.2023 by filing an appeal under Section 107 of the CGST Act.

10. Petitioner who appears in person seeks leave to withdraw the petition reserving her rights to file an appeal under Section 107 of the CGST Act.

11. In view of the above, petition is dismissed as withdrawn, reserving the rights of the petitioner to file an appeal impugning the order dated 29.12.2023 and also the validity of the Show Cause Notice. All the rights and contentions of the parties are reserved.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

JANUARY 29, 2024/*sk*